

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

VIA AIR COURIER

October 1, 1991

17554

RECORDATION NO. _____ FILED 1025

OCT 2 1991 - 1 40 PM

INTERSTATE COMMERCE COMMISSION

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th & Constitution Avenue, N.W.
Washington, D.C. 20423

Dear Ms. Lee:

Enclosed is a Memorandum of Lease of Railroad Equipment dated as of September 18, 1991 between the following parties:

Lessor: Helm Financial Corporation
One Embarcadero Center 35th Floor
San Francisco, CA 94111

Lessee: Union Pacific Railroad Company
1416 Dodge Street
Omaha, Nebraska 68179

The equipment involved in this transaction is as follows:

Equipment: 27 Airslide Covered Hopper Cars
See Annex A for Car Numbers

Please file this agreement as a primary document. The filing fee of \$15 is enclosed. Thank you.

Sincerely,

Karen Rahnasto
Karen Rahnasto
Fleet Operations Administrator

Enclosures

MEMORANDUM OF
LEASE OF RAILROAD EQUIPMENT

17554
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INTERSTATE COMMERCE COMMISSION

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT is intended to evidence the Lease of Railroad Equipment, dated as of June 1, 1967 (the "Lease") as amended on December 8, 1989 between Helm Financial Corporation, a California corporation as successor to the Equitable Life Assurance Society of the United States, (the "Lessor"), and Union Pacific Railroad Company, a Utah corporation as successor to Missouri-Kansas-Texas Railway Company (the "Lessee"), for the purpose of satisfying the requirements of recordation with the Interstate Commerce Commission under Section 49 of U.S.C. 11303. The Lessor is the owner of Twenty-seven (27) Airslide Covered Hoppers, more fully described in Annex A hereto (the "Units"). The Lessee leased from the Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee, each pursuant to due authority, have executed this Memorandum of Lease as of this 18th day of September 1991.

LESSOR

HELM FINANCIAL CORPORATION

By: 

Title: President

ATTEST:

Title: _____

LESSEE

UNION PACIFIC RAILROAD
CORPORATION

By: 

Title: ATA Supply

ATTEST:



Title: Mgr. Leasing

ANNEX A

to

Memorandum of Lease of Railroad Equipment

Dated as of _____

<u>Equipment Description</u>	<u>Number of Units</u>	<u>Equipment Numbers</u>
4,200 Cubic Capacity Airslide Covered Hoppers	27	MKT 9100-9130

STATE OF CALIFORNIA)
)
COUNTY OF SAN FRANCISCO) S

On this 30th day of September, 1991, before me personally appeared Richard C. Kirchner to me personally known, who, being by me duly sworn, says that he is President of **HELM FINANCIAL CORPORATION**, that said instrument was signed and sealed on behalf of said corporation and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Karen Staudenmaier
Notary Public

My Commission Expires: July 26, 1993

[Notarial Seal]



STATE OF NEBRASKA)
)
COUNTY OF DOUGLAS) S

On this 18th day of September, 1991, before me personally appeared Jerry J. Habraken, to me personally known, who, being by me duly sworn, says that he is AVP-Supply of Union Pacific Railroad Company, that said instrument was signed and sealed on behalf of said corporation by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Carol A. Leo
Notary Public

My Commission Expires: October 6, 1992

[Notarial Seal]